

SENATOR KOCH: Mr. Speaker, before I can make an intelligent decision, I want to know what else is up there. I think we are entitled to know what is up there, because if I vote to put this bill, bracket it that deals with marijuana, I am not going to turn around and bracket another one with the same subject the same day. I think the body is entitled to know the conditions under which we are being coerced to make a determination.

SENATOR MARVEL: I think your point is well taken and this is the way we are going to do it. Since the Speaker is out of town and he is the one that makes the order, rather than to take these one at a time, the Chair is going to rule all the motions out of order and the Speaker will have possession of these in the morning when he returns. The next order of business, we have LB 99. Where is Senator Frank Lewis? Do you wish to take up LB 99? Senator Simon, did you wish to be recognized before Senator Frank Lewis took up LB 99? Okay.

CLERK: Mr. President, LB 99 was a bill introduced by Senator Frank Lewis of the 45th District. Title read. The bill was referred to the Revenue Committee. Mr. President, it was advanced to General File.

SENATOR MARVEL: Senator Lewis, will you please explain your bill and then we will go to the amendments, just briefly.

SENATOR F. LEWIS: Mr. President, this bill has been around for quite some time and it involves a philosophical difference in terms of how we handle the tax structure in the State of Nebraska. I think history for all of us here in the last six years, since I first introduced the bill, has proven to us that we currently have an unworkable system. The nonworkable system has involved itself with a number of substantive issues. The first year or two we were here the State Board of Equalization could not determine what expressed obligations were so we ran into the problems of that issue. The second issue has been, and it has become a very political situation in this state over the last six years in terms of setting of taxes, I lay that problem at no particular person's doorstep, but the historical trends have been that when it is an election year the taxes are cut, and when it is a nonelection year, the taxes go up. We have had special sessions because of cash flow. We have weakened, in my judgment, the stability of the State of Nebraska in terms of peoples (inaudible) as far as our economic stability is concerned. We have never had a debt and I think that is an absolute plus for this state but the problem that we've created is we have had a race in election years to see who could out cut one another in terms of the taxes. Because of the circumstances this year, I have pending an amendment to make the bill effective January, 1979 as to when we would set the rates. The method we would use is very simple. We simply set the current rates and then any necessity to change those could occur in the next taxable year. The sad part that I have to report to you today is that if the bill had been adopted when it was first introduced, in 1973, the tax rates in the State of Nebraska based on current expenditures of the years between the time of introduction and now, the state tax rate would be 2½% and 15%. The tax rate would be lower. It is